

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Employer's Annual Railroad Retirement Tax Return

OMB No. 1545-0001

2003

► See the separate instructions.

Employer's
name and
address
(If not
correct,
please
change.)

Employer identification number

RRB number

Calendar year

If final return,
check here . ☐

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Part I Railroad Retirement Taxes

1	Tier I Employer Tax—Compensation (other than tips and sick pay) paid in 2003	\$ × 6.2% =	1
2	Tier I Employer Medicare Tax—Compensation (other than tips and sick pay) paid in 2003	\$ × 1.45% =	2
3	Tier II Employer Tax—Compensation (other than tips) paid in 2003	\$ × 14.2% =	3
4	Tier I Employee Tax—Compensation (other than sick pay) paid in 2003	\$ × 6.2% =	4
5	Tier I Employee Medicare Tax—Compensation (other than sick pay) paid in 2003 (for tips, see instructions)	\$ × 1.45% =	5
6	Tier II Employee Tax—Compensation (for tips, see instructions) paid in 2003	\$ × 4.9% =	6
7	Tier I Employer Tax—Sick pay paid in 2003	\$ × 6.2% =	7
8	Tier I Employer Medicare Tax—Sick pay paid in 2003	\$ × 1.45% =	8
9	Tier I Employee Tax—Sick pay paid in 2003	\$ × 6.2% =	9
10	Tier I Employee Medicare Tax—Sick pay paid in 2003	\$ × 1.45% =	10
11	Total tax based on compensation (add lines 1 through 10)		11
12	Adjustments to employer and employee railroad retirement taxes based on compensation. See page 4 of the instructions and attach statements. Sick Pay \$ ± Fractions of Cents \$ ± Other \$ =		12
13	Total railroad retirement taxes based on compensation (line 11 adjusted by line 12).		13
14	Total railroad retirement tax deposits for the year, including overpayment applied from prior year, from your records.		14
15	Balance due (subtract line 14 from line 13). Pay to the "United States Treasury" (see instructions) Complete Form CT-1(V) payment voucher, and enclose with return and payment.		15

16 **Overpayment.** If line 14 is more than line 13, enter overpayment here ► \$ and check if you want it:
☐ Applied to next return or ☐ Refunded.

- **All filers:** If line 13 is less than \$2,500, **do not** complete Part II or Form 945-A.
- **Semiweekly schedule depositors:** Complete **Form 945-A** and see the Part II instructions on page 2.
- **Monthly schedule depositors:** Complete Part II on page 2.

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see page 5 of the instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No		
	Designee's name ►	Phone no. ► ()	Personal identification number (PIN) ► <input type="text"/>
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.		
	Signature ►	Print Your Name and Title ►	Date ►

Part II Record of Railroad Retirement Tax Liability

Complete the **Monthly Summary of Railroad Retirement Tax Liability** below only if you were a **monthly** schedule depositor for the entire year. Enter your Tier I and Tier II tax liability on the lines provided for each month.

If you were a **semiweekly** schedule depositor during any part of the year or you accumulated **\$100,000** or more on any day during a deposit period, you **must** complete **Form 945-A**, Annual Record of Federal Tax Liability. **Do not** complete the monthly summary below.

On Form 945-A for each payday, enter the sum of your employee and employer Tier I and Tier II taxes on the appropriate line.

The total tax liability for the year (line V below or line M on Form 945-A) should equal the total taxes for the year (line 13, Form CT-1). Otherwise, you may be charged a penalty for not making deposits of taxes.

Note: See the separate instructions for the deposit rules for railroad retirement taxes.

Monthly Summary of Railroad Retirement Tax Liability

Complete if line 13, Part I, is \$2,500 or more and you were a monthly schedule depositor.

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
	January	April	July	October
Date compensation paid: First month of quarter:				
Tier I and Tier II taxes I First month liability ▶				
Second month of quarter:				
Tier I and Tier II taxes II Second month liability ▶				
Third month of quarter:				
Tier I and Tier II taxes III Third month liability ▶				
IV Total for quarter (Add lines I, II, and III.)				
V Total railroad retirement tax liability for the year. This should equal line 13, Part I ▶				